

SAMPLE MANAGEMENT REPRESENTATION LETTER

(Date)

John Anderson, CPA
Walt, Jones and Phillips CPAs
3939 Main Street
Kansas City, Missouri

In connection with your compliance audit/attestation engagement of the Henry Ford School of Truck Driving for the year ending June 30, 1996 for the purpose of expressing an opinion as to whether the Henry Ford School of Truck Driving complied in all material respects with the following assertions relative to participation in the Federal Student Financial Assistance Programs, we confirm, to the best of our knowledge and belief, the following representations made to you during the audit.

The Henry Ford School of Truck Driving complied with the Institutional Eligibility and Participation compliance requirements listed in Section II of the ED SFA Guide

The Henry Ford School of Truck Driving complied with the Reporting requirements for the PMS 272 and the SSCRs listed in Section II of the ED SFA Guide.

The Henry Ford School of Truck Driving complied with the Student Eligibility compliance requirements listed in Section II of the ED SFA Guide.

The Henry Ford School of Truck Driving complied with the Disbursements compliance requirements listed in Section II of the ED SFA Guide.

The Henry Ford School of Truck Driving complied with the Refund compliance requirements listed in Section II of the ED SFA Guide.

The Henry Ford School of Truck Driving complied with the Cash Management compliance requirements listed in Section II of the ED SFA Guide.

The Henry Ford School of Truck Driving acknowledges management's responsibility for complying with the specified requirements listed above.

The Henry Ford School of Truck Driving acknowledges management's responsibility for establishing and maintaining an effective internal control structure over compliance.

The management of the Henry Ford School of Truck Driving has performed an evaluation of it's compliance with the specified requirements listed in Section II of the

ED Audit Guide, as specified above, for the year ended [MONTH/DAY/YEAR]

The management of the Henry Ford School of Truck Driving asserts that, based on its evaluation of the specified requirements listed in Section II of the ED SFA Guide, it is in compliance with those specified requirements.

The management of the Henry Ford School of Truck Driving has disclosed to you all known instances of noncompliance.

The management of the Henry Ford School of Truck Driving has made available to you all documentation related to compliance with the specified requirements listed in Section II of the ED SFA Guide.

The management of the Henry Ford School of Truck Driving has not disclosed or made available interpretations of any of the compliance requirements.

The management of the Henry Ford School of Truck Driving has disclosed any communications from regulatory agencies, internal auditors, and other practitioners concerning possible non-compliance with the specified requirements, including communications received between the end of the period addressed in management's assertions and the date of your report.

The management of the Henry Ford School of Truck Driving has disclosed any known noncompliance occurring subsequent to the period for which, or date as of which, we made our assertions.

The management of the Henry Ford School of Truck Driving has not been required to notify ED of any bankruptcy filing involving this institution or its parent company.

The management of the Henry Ford School of Truck Driving asserts that its owner, or its chief executive officer, has not pled guilty to, has not pled *nolo contendere* to, or was not found guilty of a crime involving Title IV funds.

Add any additional assertions/representation which may be necessary

Management Official's Signature

Management Official Name

Name of Institution

Address Line 1

Address Line 2

City, State, Zip